Schedule of Employees with Compensation in Excess of $100,000

HALIFAX DARTMOUTH BRIDGE COMMISSION

Year ended March 31, 2015

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INDEPENDENT AUDITORS' REPORT

To the Directors of the Halifax Dartmouth Bridge Commission

We have audited the accompanying schedule of employees with compensation in excess of $100,000 for the Halifax Dartmouth Bridge Commission for the year ended March 31, 2015, and notes, comprising a summary of significant accounting policies and other explanatory information (together "the schedule"). The schedule has been prepared by management in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010.

Management's Responsibility for the Schedule

Management is responsible for the preparation of the schedule in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010; this includes determining that the basis of accounting is an acceptable basis for the preparation of the schedule in the circumstances, and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this schedule based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the schedule of employees with compensation in excess of $100,000 for the Halifax Dartmouth Bridge Commission for the year ended March 31, 2015 is prepared, in all material respects, in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010.

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.
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Basis of Accounting

Without modifying our opinion, we draw attention to the Basis of Reporting note to the schedule, which describes the basis of accounting. The schedule is prepared to meet the requirements of the Public Sector Compensation Disclosure Act dated December 10, 2010. As a result, the schedule may not be suitable for another purpose.

KPMG LLP

Chartered Accountants

June 29, 2015

Halifax, Canada

HALIFAX DARTMOUTH BRIDGE COMMISSION

Statement of Compensation

Required Pursuant To The Public Sector Compensation Disclosure Act

Year Ended March 31, 2015

Section 3 of the *Public Sector Compensation Disclosure Act* of the Province of Nova Scotia, requires public sector bodies to publicly disclose the amount of compensation it pays or provides, directly or indirectly, to any person in the fiscal year if the amount of compensation to that person is one hundred thousand dollars or more including compensation paid to, or for the benefit of, each of its board members, officers, employees, contractors and consultants.

Board Members, Officers and Employees, Contractors and Consultants

For the year ended March 31, 2015, the following board members, officers and employees received compensation of $100,000 or more:

Board Members, Officers, Employees, Contractors and Consultants	
Last Name, First Name	**Compensation Paid ($)** (Rounding to nearest ($) is permissible)
Snider, Steven	$142,004
Eppell, Jon	$124,465

Basis of Reporting

This statement has been prepared by ***Halifax Dartmouth Bridge Commission,*** a public sector body, required to report compensation information pursuant to the Public Sector Compensation Disclosure Act (the Act) of the Province of Nova Scotia.

The management of ***Halifax Dartmouth Bridge Commission*** is responsible for the preparation of this statement in accordance with the Act.

Section 4 of the Act requires that the information reported in this statement be disclosed in the body of the audited financial statements of ***Halifax Dartmouth Bridge Commission*** or in a statement prepared for the purposes of the Act and certified by its auditors.

Compensation

Section 2(b) of the Act defines compensation as the total amount or value of all cash and non-cash salary, wages, payments, allowances, bonuses, commissions and perquisites, other than a pension, pursuant to any arrangement, including an employment contract, and includes, without restricting the generality of the foregoing,

(i) all overtime payments, retirement or severance payments, lump-sum payments and vacation payouts,

(ii) the value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans,

(iii) long-term incentive plan earnings and payouts,

(iv) the value of the benefit derived from vehicles or allowances with respect to vehicles,

(v) the value of the benefit derived from living accommodation provided or any subsidy with respect to living accommodation,

(vi) payments made for exceptional benefits not provided to the majority of employees,

(vii) payments for memberships in recreational clubs or organizations, and

(viii) the value of any other payment or benefit prescribed in the regulations.